

**SENATE JOINT RESOLUTION NO. 14**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FOURTH LEGISLATURE - FIRST SESSION

**BY SENATORS HUGGINS, Therriault, Wilken, Green, Stedman, Cowdery, Dyson, Wagoner, Seekins,  
Ben Stevens, Bunde**

**REPRESENTATIVES Kohring, Lynn, McGuire**

**Introduced: 3/8/05**

**Referred: State Affairs, Finance**

**A RESOLUTION**

1 **Urging the United States Congress to amend the tax code to permanently repeal the**  
2 **federal estate and generation-skipping transfer tax.**

3 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 **WHEREAS**, under tax relief legislation passed in 2001, the federal estate and  
5 generation-skipping transfer tax (the "estate tax") was temporarily repealed, not permanently  
6 eliminated; and

7 **WHEREAS** farmers and other small business owners will face losing their farms and  
8 businesses if the federal government reimposes the heavy burden of the estate tax; and

9 **WHEREAS** the estate tax is particularly damaging to families who are working their  
10 way up the ladder and trying to accumulate wealth for the first time; and

11 **WHEREAS** employees suffer layoffs when small- and medium-sized businesses are  
12 liquidated to pay estate taxes; and

13 **WHEREAS**, if the estate tax had been repealed in 1996, over the next nine years, the  
14 United States economy would have realized billions of dollars each year in extra output, and  
15 an average of 145,000 additional new jobs would have been created; and

16 **WHEREAS** having repeatedly passed in the United States House of Representatives

1 and the United States Senate, repeal of the estate tax has proven to hold wide bipartisan  
2 support;

3 **BE IT RESOLVED** by the Alaska State Legislature that the members of the Alaska  
4 delegation to the Congress of the United States are requested to support, work to pass, and  
5 vote for the immediate and permanent repeal of the estate tax.

6 **COPIES** of this resolution shall be sent to the Honorable Ted Stevens and the  
7 Honorable Lisa Murkowski, U.S. Senators, and the Honorable Don Young, U.S.  
8 Representative, members of the Alaska delegation in Congress.